

Assessor's Affidavit to Waive Principal Residence Exemption (PRE) Denial Interest

Issued under authority of Public Act 206 of 1893.

Read the instructions before completing the Affidavit. This Affidavit must be completed and certified by the assessor and all of the appropriate documents must be attached in order for the Department of Treasury (Treasury) to consider waiving interest on a corrected or supplemental tax bill. Treasury will consider, but is not required to, waive interest only for errors detailed in Subsection 8 of MCL 211.7cc. Use a separate form for each property tax identification number.

PART 1: PROPERTY INFORMATION — Attach a copy of the letter from the property owner requesting the waiver.

Property Tax Identification Number

Street Address

County

Township or City Name (Check appropriate box, write in name)

ZIP Code

☐

Township

☐

City

Owner's First and Middle Names

Owner's Last Name

Owner's Daytime Telephone Number

Co-owner's First and Middle Names

Co-owner's Last Name

Co-owner's Daytime Telephone Number

Mailing Address

City

State

ZIP Code

PART 2: PRE DENIAL AND INTEREST INFORMATION

Who denied the PRE that resulted in the corrected or supplemental tax bill(s)? (Attach a copy of the denial notice.)

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Department of Treasury

☐

County

☐

Township/City Assessor

Who issued the corrected or supplemental tax bill(s)? (Attach a copy of the tax bill(s).)

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Department of Treasury

☐

County

☐

Township/City Assessor

In the table below, list the details, by year, of the corrected or supplemental tax bill(s) under review.

TAX YEAR	TAX AMOUNT	INTEREST AMOUNT	TOTAL AMOUNT

What is the total interest that Treasury should consider waiving?

PART 3: ERROR INFORMATION — Attach a copy of supporting documents. See instructions for details.

A. Was the corrected or supplemental tax bill(s) a result of an assessor's classification error?

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Yes

☐

No

If answered "yes," explain here (use additional sheets if necessary):

B. Was the corrected or supplemental tax bill(s) a result of an assessor's failure to rescind the exemption after the owner requested, in writing, that the exemption be rescinded?

☐

Yes

☐

No

If answered "yes," explain here (use additional sheets if necessary):

C. Was the corrected or supplemental tax bill(s) a result of some other error?

☐

Yes

☐

No

If answered "yes," explain here (use additional sheets if necessary):

PART 4: ASSESSOR INFORMATION — Assessor who made error detailed in Part 3, if different than assessor listed in Part 5.

Assessor's Name (Print or type)	Certification Level and Certificate Number
Local Unit	Dates Employed or Contracted by Local Unit

PART 5: CERTIFICATION

Important: A letter from the property owner to the assessor requesting a waiver of interest is required. In addition, copies of the denial notice, corrected or supplemental tax bill(s), supporting documents and any other relevant information must accompany this Affidavit. Failure to thoroughly complete this Affidavit or provide adequate supporting documentation will result in the denial of the waiver request. Treasury reserves the right to deny any request for a waiver of interest on any tax set forth in a corrected or supplemental tax bill(s). There is no appeal right afforded an assessor or property owner following a waiver denial by Treasury.

I attest that the corrected or supplemental tax bill for Principal Residence Exemption interest that I am requesting the Department of Treasury waive is the result of an assessor's error. I certify, under penalty of perjury, that the information provided on this Affidavit and in the attached documents is true and correct to the best of my knowledge.

Current Assessor's Name (Print or type)	Certification Level and Certificate Number		
Current Assessor's Signature	Date		
Mailing Address	City	State	ZIP
E-mail Address			

PART 6: NOTARIZATION

Subscribed and sworn before me this _____ day of _____, 20_____.

_____, Notary Public

State of Michigan, County of _____

My Commission Expires: _____

Acting in the County of: _____

Did you attach the required documents?

- ☐ Letter from property owner
- ☐ Copy of the denial notice
- ☐ Corrected or supplemental tax bills
- ☐ Any other supporting documentation

Mail completed Affidavit and supporting documentation to Michigan Department of Treasury, PRE Unit, P.O. Box 30440, Lansing, MI 48909.

Instructions for Form 4813

Assessor's Affidavit to Waive Principal Residence Exemption (PRE) Denial Interest

This Affidavit enables an assessor to request the waiver of interest on tax set forth in a corrected or supplemental tax bill on behalf of a property owner for the current tax year and the immediately preceding three tax years. The assessor for the local unit of government where the property is located is responsible for completing this Affidavit and submitting it to the Department of Treasury (Treasury) along with supporting documentation.

Upon reviewing the completed Affidavit and supporting documentation to determine whether the interest should be waived, Treasury will send a written determination to the assessor, property owner and county treasurer where the property is located. Only errors detailed in Subsection 8 of Michigan Compiled Law 211.7cc will be considered. Treasury is the only entity with authorization to waive interest. A Board of Review, local unit officials, county officials, Michigan Tax Tribunal, and any other person or entity do not have the statutory authority to waive interest on a corrected or supplemental tax bill resulting from a PRE denial.

PART 1: PROPERTY INFORMATION

The information in Part 1 is required for Treasury to process the waiver request. Use a separate Affidavit for each property tax identification number. It is important to provide the property owner's mailing address to ensure Treasury's determination is received by the property owner. A detailed letter from the property owner requesting a waiver of interest must be submitted with this Affidavit.

PART 2: PRE DENIAL AND INTEREST INFORMATION

A copy of the PRE denial notice that resulted in the corrected or supplemental tax bill(s) must be submitted with this Affidavit. In addition, a copy of the relevant corrected or supplemental tax bill(s) also must be submitted. Include a breakdown, by year, of the tax bill(s) under review and the total amount of interest to be considered by Treasury. Part 2 must be completed, and the required attachments included, in order for Treasury to consider a waiver.

PART 3: ERROR INFORMATION

- A. If the corrected or supplemental tax bill(s) was a result of a classification error, the error must be thoroughly detailed in this section. Copies of tax bills, assessment notice(s) and other supporting documents for the relevant years showing the error must be submitted with this Affidavit.
- B. If the corrected or supplemental tax bill(s) was a result of an assessor's failure to rescind the exemption after the owner requested in writing that the exemption be rescinded, the error must be thoroughly detailed in this section. Copies of an appropriately date-stamped Request to Rescind Homeowner's Principal Residence Exemption, Form 2602, or other similar request to rescind the exemption must be submitted with this Affidavit.
- C. If the corrected or supplemental tax bill(s) was a result of some other error, the error must be thoroughly detailed in this section. Any supporting documents must be submitted with this Affidavit.

PART 4: ASSESSOR INFORMATION

Provide the name of the assessor who is responsible for the error detailed in Part 3 if the assessor is not the assessor certifying this Affidavit in Part 5. Include the certification level, certificate number, local unit and the dates the assessor was employed or contracted by the local unit.

PART 5: CERTIFICATION

The assessor of the local unit of government where the property is located must certify that the information provided in the Affidavit and the attached documents is true and correct to the best of his or her knowledge. Treasury will not consider a request to waive interest without this certification. The assessor's certification level and certificate number assigned by the State Tax Commission must be provided. A mailing address and e-mail address is necessary for future communications.

PART 6: NOTARIZATION

The Affidavit must be notarized by a Notary Public for the State of Michigan.

The completed Affidavit and supporting documents must be mailed to the address at the bottom of the Affidavit. Failure to thoroughly complete the Affidavit or to provide adequate supporting documentation will result in the denial of the waiver request. Treasury reserves the right to deny any request for a waiver of interest on any tax set forth in a corrected or supplemental tax bill. There is no appeal right afforded an assessor or property owner following a denial by Treasury of a waiver of interest request.